

Applying for Tax Exemption *An Overview*

A Mini-Course Produced by IRS Exempt Organizations

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Welcome to *Applying for Tax Exemption – An Overview*. This program is brought to you by the IRS Exempt Organizations.

This script/program will use two characters (**C**, and **T**) plus a moderator (**M**).

Applying for Tax Exemption An Overview



- Steps you need to take before you apply
- The application process
- Responsibilities that accompany tax-exempt status

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M: Today, Coach (C), the knowledgeable, straight talking IRS Revenue Agent from the StayExempt.org website, will explain:

The steps you need to take before you apply for tax-exempt status,

The application process, and

The responsibilities that accompany such status.

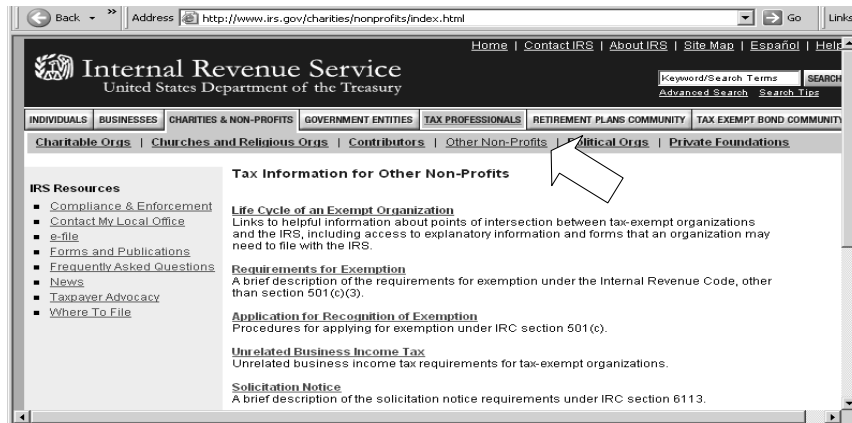
Because this is only an overview of the application process, Coach will direct you to a lot of excellent resources for getting more in-depth information. Most of these resources can be found on the Charities and Non-Profits page of IRS.gov.



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M: Also here to ask questions is Tim (T), the treasurer of a new charitable organization, who is interested in getting tax exemption for his new organization.

Go to www.irs.gov/eo
Click on “Other Non-Profits”
Click on “Life Cycle of an Exempt Organization”
Click on “Private Foundations”



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M: OK Coach, let's get started.

C: Hi everyone, it's a pleasure to be with you today. First, I want to make it clear to our audience that we'll be talking about tax-exempt status for section 501(c)(3) organizations that are public charities. We will not be discussing the rules that apply to private foundations. You can find information about private foundations on the Charities and Non-Profit page of the IRS.gov Web site by clicking on “Other Non-Profits” and then “Life Cycle of an Exempt Organization.”

I also recommend you contact your state agency that deals with non-profit organizations to make sure you're complying with any state requirements

Applying for Tax Exemption An Overview

A section 501(c)(3) organization is one that is organized and operated exclusively for:

- Religious
- Charitable
- Scientific
- Testing for public safety
- Literary or educational purposes
- To foster national or international amateur sports competition
- For the prevention of cruelty to children or animals

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C: OK. Let's start with the definition of a section 501(c)(3) organization. A 501(c)(3) organization is one that is organized and operated exclusively for:

Religious

Charitable

Scientific

Testing for public safety

Literary or educational purposes

To Foster national or international amateur sports competition, or

For the prevention of cruelty to children or animals.

Organizing Document

- Creates your organization
- Non-profit organizations may be created as a:
 - Corporation
 - Trust
 - Unincorporated association

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C: So, what do you need to do before you apply for tax exemption?

First you'll need a document, known as an organizing document, that creates your organization. A non-profit organization may be created as a corporation, a trust, or an unincorporated association. State law generally determines whether an organization is properly created and establishes the requirements for organizing documents.

Organizing Document

Organizing documents include:

- A corporate charter
- Articles of incorporation
- Articles of association
- A trust instrument
- Other instrument by which the organization is created under state law

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Organizing documents include:

A corporate charter

Articles of incorporation

Articles of association

A trust instrument, or

Some other written instrument by which the organization is created under state law.

Organizing Document

To qualify for exemption, the organizing document must:

- Limit the organization's purposes to one or more of the exempt purposes set forth in section 501(c)(3)
- Not expressly empower the organization to engage in activities that are not in furtherance of its purposes
- Permanently dedicate assets of the organization to an exempt purpose described under section 501(c)(3)

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C: An organization cannot qualify for exempt status unless it has an organizing document. In addition, to qualify for exemption under section 501(c)(3), the organizing document must contain the following three provisions.

First, the organizing document must limit the organization's purposes to one or more of the exempt purposes set forth in section 501(c)(3) that I mentioned at the start of this program.

Second, the organizing document must not expressly empower the organization to engage in activities that are not in furtherance of its purposes.

And third, the assets of the organization must be permanently dedicated to an exempt purpose described under section 501(c)(3).

Organizing Documents



Is there anywhere to find examples of organizing documents?

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T: Coach. Is there anywhere to find examples of organizing documents?

Go to www.irs.gov/eo
Click on "Life Cycle"
Click "Public Charities"
Click "Organizing Documents"

The screenshot shows the IRS website header with the Internal Revenue Service logo and navigation links. Below the header is a horizontal menu with categories like 'INDIVIDUALS', 'BUSINESSES', and 'CHARITIES & NON-PROFITS'. Under 'CHARITIES & NON-PROFITS', there are sub-links for 'Charitable Orgs', 'Churches and Religious Orgs', 'Contributors', 'Other Non-Profits', 'Political Orgs', and 'Private Foundations'. The main content area is titled 'Sample Organizing Documents - Public Charity'. It includes a section for 'IRS Resources' with links like 'Compliance & Enforcement', 'Contact My Local Office', 'e-file', 'Forms and Publications', 'Frequently Asked Questions', 'News', 'Taxpayer Advocacy', and 'Where To File'. The main text explains that to qualify for exemption under section 501(c)(3), an organization's articles of organization must contain certain provisions, and it provides examples of a charter (Draft A) and a declaration of trust (Draft B). A link 'Return to Life Cycle of a Public Charity' is at the bottom.

Home | Contact IRS | About IRS | Site Map | Español

Internal Revenue Service
United States Department of the Treasury

Keyword/Search Terms
Advanced Search Search T

INDIVIDUALS | BUSINESSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COM

Charitable Orgs | Churches and Religious Orgs | Contributors | Other Non-Profits | Political Orgs | Private Foundations

IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

Sample Organizing Documents - Public Charity

To qualify for exemption under section 501(c)(3) of the Internal Revenue Code, an organization's articles of organization must contain certain provisions. The following are examples of a charter ([Draft A](#)) and a declaration of trust ([Draft B](#)) that contain the required information as to purposes and powers of an organization and disposition of its assets upon dissolution, in order to obtain exemption under section 501(c)(3). You should bear in mind that requirements for these documents may vary under applicable state law.

[Return to Life Cycle of a Public Charity](#)

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C: Yes. As a matter of fact, the Charities and Non-Profits page on IRS.gov has two examples. You can find them on the "Life Cycle of a Public Charity" page.

By-Laws



I heard that an organization should have by-laws. Are by-laws different from the organizing document?

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T: Coach, I heard that an organization should have by-laws. Are by-laws different from the organizing document?

By-Laws

- An organization's internal operating rules
- No specific language for federal tax purposes
- Contact your state to find out its requirements

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C: Yes, Tim. By-laws are an organization's internal operating rules. Federal tax law does not require specific language in the by-laws of most organizations. However, state law may require you to have by-laws, so it's a good idea to contact your state to find out your requirements.

By-Laws



My organization is in California. Do you know who I should contact there?

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T: My organization is in California. Do you know who I should contact there?

Go to www.irs.gov/eo
Click on “Life Cycle”
Click on “Public Charities”
Click on “By-Laws”

The screenshot shows the Internal Revenue Service website. At the top, there is a navigation bar with links: Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the IRS logo and the text "Internal Revenue Service United States Department of the Treasury". To the right of the logo is a search bar with "Keyword/Search Terms" and a "SEARCH" button, along with links for "Advanced Search" and "Search Tips". Below the header is a horizontal menu with categories: INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS (selected), GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY. Under "CHARITIES & NON-PROFITS", there are sub-links: Charitable Orgs, Churches and Religious Orgs, Contributors, Other Non-Profits, Political Orgs, and Private Foundations. On the left side, under "Charities & Non-Profits Topics", there is a list of links: Life Cycle, Search for Charities, Published Guidance, EO Newsletter, EO Tax Law Training, Abusive Transactions, Calendar of Events, Exempt Organizations FAQs, and More Topics... On the right side, under "State Nonprofit Incorporation Forms and Information", there is a paragraph stating: "The table below provides links to websites of state officials providing information and forms for tax-exempt corporations. For a downloadable version of this table, click [here](#)." Below this paragraph is a table with three columns: State or Territory, Phone Number, and Notes. The table lists states: Alabama, Alaska, Arizona, Arkansas, and California, with their respective phone numbers. The "Notes" column for Alaska contains the text "Scroll to section on Non Profit Corporations".

Charities & Non-Profits Topics

- Life Cycle
- Search for Charities
- Published Guidance
- EO Newsletter
- EO Tax Law Training
- Abusive Transactions
- Calendar of Events
- Exempt Organizations FAQs
- More Topics...

State Nonprofit Incorporation Forms and Information

The table below provides links to websites of state officials providing information and forms for tax-exempt corporations. For a downloadable version of this table, click [here](#).

State or Territory	Phone Number	Notes
Alabama	334-242-5324	
Alaska	907-465-2530	Scroll to section on Non Profit Corporations
Arizona	602-542-3026	
Arkansas	888-233-0325 (toll free) 501-682-8032	
California	916-657-5448	

C: Once again, the “Life Cycle of a Public Charity” can be a helpful resource. There, under “By-Laws,” you’ll find links to the Web sites of state officials.

Employer Identification Number EIN



Does my organization need an employer identification number? And, if so, how do I get one?

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T: Coach. My organization doesn't have any employees yet, but the treasurer of another organization told me that I need to get an employer identification number before I can apply for tax exemption. Is that true? Does my organization need an employer identification number? And, if so, how do I get one?

Ways To Get an EIN

- Complete Form SS-4, *Application for Employer Identification Number*, and mail it to the IRS.
- Go to the IRS Web site or call a toll-free number and get an EIN immediately.
- Fax Form SS-4 to the IRS and get an EIN within 4 days.
- For details on these methods, go to www.irs.gov/businesses and click on “Employer ID Numbers” or see the instructions for Form SS-4.

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C: Yes, it's true. Every organization must have an employer identification number, also referred to as an EIN, even if it will not have employees. Your EIN is a unique number that identifies your organization to the IRS.

There are a number of ways that you can apply for an EIN.

You can do it the old-fashioned way by completing Form SS-4, *Application for Employer Identification Number*, and mailing it to the IRS.

You can go to the IRS website or call a toll-free number and get an EIN that you can use immediately, or

You can fax your Form SS-4 and receive your EIN within 4 business days.

For details on how to use any of these methods, go to irs.gov/businesses and click on “Employer ID Numbers” or get the instructions for Form SS-4.



We'd like to start raising funds. Is there anything we need to do before we solicit donations?

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T: We'd like to start raising funds. Is there anything we need to do before we solicit donations?

Charitable Solicitation

- States have laws regulating the solicitation of funds including:
 - Registering before soliciting for contributions
 - Adhering to additional requirements when fundraising activities involve paid solicitors and fundraising counsel
 - Filing financial reports
- Check with each state for its requirements

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C: Many states have laws regulating the solicitation of funds for charitable purposes.

These laws generally require organizations to register with a state agency before soliciting the state's residents for contributions. In addition, state laws may impose additional requirements on fundraising activity involving paid solicitors and fundraising counsel. Plus, you may be required to file periodic financial reports. You'll need to check with each state where you intend to solicit funds for its particular requirements.

Governance

- An organization is more likely to operate effectively and consistently with tax law requirements if it:
 - Clearly articulates its purposes
 - Has a knowledgeable and committed governing body and management team
 - Has sound management practices
- IRS asks about an organization's governance on the application for tax exemption and annually on the information return most organizations must file

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M: Ok, Coach. Is there anything else we should consider as we form an organization and before we apply for tax-exempt status?

C: Yes, it's important to give careful consideration to good governance. The IRS believes that a well-governed charity is more likely to obey the tax laws, safeguard charitable assets, and serve charitable interests. If your organization has clearly articulated purposes that describe its mission, a knowledgeable and committed governing body and management team, and sound management practices, it is more likely to operate effectively and consistently with the tax law requirements. As a measure of our interest in this area, we ask about your organization's governance, both when you apply for tax-exempt status and annually as part of the information return that most charities are required to file.

Go to www.irs.gov/eo
Click on “Life Cycle”
Click on “Public Charities”
Click on “Governance and related topics”

United States Department of the Treasury [Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) [BUSINESSES](#) [CHARITIES & NON-PROFITS](#) [GOVERNMENT ENTITIES](#) [TAX PROFESSIONALS](#) [RETIREMENT PLANS COMMUNITY](#) [TAX EXEMPT BOND COMMUN](#)

[Charitable Orgs](#) | [Churches and Religious Orgs](#) | [Contributors](#) | [Other Non-Profits](#) | [Political Orgs](#) | [Private Foundations](#)

IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

Life Cycle of a Public Charity

During its existence, a public charity has numerous interactions with the IRS – from filing an application for recognition of tax-exempt status, to filing the required annual information returns, to making changes in its mission and purpose. The IRS provides information, explanations, guides, forms and publications on all of these subjects – they are available through this IRS Web site. The illustration below provides an easy-to-use way of linking to the documents most charities will need as they proceed through the phases of their “life cycle.”

In addition to the following illustration, you can also download a [graphical depiction](#) of the life cycle, which includes functioning links back to our site.

Starting Out

- [Organizing documents](#)
 - [Governance and related topics](#)
- [By-Laws](#)
- [Employer Identification Number](#)
- [Charitable Solicitation](#)

C: Therefore, as you set up your organization and apply for tax exemption, I recommend that you consider the IRS recommended policies and practices. We’ve explained them in a document called “Governance and Related Topics,” which is available on our “Life Cycle of a Public Charity” web page.

File a complete Form 1023 and include the required user fee.

Form 1023 (Rev. June 2006) Department of the Treasury Internal Revenue Service		Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code		OMB No. 1545-0066 <small>Notice: If exempt status is approved, this application will be open for public inspection.</small>
<small>Use the instructions to complete this application and for a definition of all bold items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.</small>				
<small>Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.</small>				
Part I Identification of Applicant				
1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)		
3 Mailing address (Number and street) (see instructions)		Room/Suite	4 Employer Identification Number (EIN)	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)		
6 Primary contact (officer, director, trustee, or authorized representative) a Name:		b Phone: c Fax: (optional)		
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.				
<input type="checkbox"/> Yes <input type="checkbox"/> No				

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C: OK, now let's talk about the application process.

To be exempt under section 501(c)(3), an organization must file an application for recognition of exemption with the IRS. There are very few exceptions to this filing requirement.

You use Form 1023, *Application for Recognition of Exemption*, to apply for tax exemption. You must file the form in its entirety and include the required user fee. The IRS will not process an incomplete application. Form 1023 has instructions and checklists to help you provide the information required.

Application Process



How much is the user fee?

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T: Coach. How much is the user fee?

User Fees

- The user fee is based on the organization's average annual gross receipts over a four-year period
 - Exceeds or will exceed \$10,000:
\$750 in 2009, \$850 in 2010
 - Has not or will not exceed \$10,000:
\$300 in 2009, \$400 in 2010
- Group exemption:
\$900 in 2009, \$3,000 in 2010
- Amounts are subject to change – check www.irs.gov, keyword “user fee” for updates

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C: The amount of the user fee depends on the applying organization's average annual gross receipts.

If the organization's average annual gross receipts have exceeded or will exceed \$10,000 annually over a four-year period, the fee is \$750 for 2009, \$850 for 2010 and later.

If gross receipts have not exceeded or will not exceed \$10,000 annually over a four-year period, the user fee is \$300 for 2009, \$400 for 2010 and later.

If the organization is applying for a group exemption, the user fee is \$900 for 2009, \$3,000 for 2010 and later.

These amounts are subject to change; the IRS publishes the latest user fee information at IRS.gov, keyword "user fee."

Application Process



What's a group exemption?

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T: What's a group exemption?

Application Process

- A group exemption is used when a group of organizations are affiliated with a central organization
- Each organization does not need to apply individually
- A group exemption letter has same effect as individual letters
- For more information, get Publication 4573, *Group Exemptions*.

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C: The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

If you need more information about group exemption requirements and procedures, get Publication 4573, *Group Exemptions*.

Application Process



I heard that churches don't have to file for tax exemption, but they are still exempt from federal income tax and contributions to them are tax deductible. Is that right?

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T: I heard that churches don't have to file for tax exemption, but they are still exempt from federal income tax and contributions to them are tax deductible. Is that right?

Application Process

- Churches, including synagogues, temples, and mosques, don't have to file Form 1023
- Many do in order to receive a determination letter that specifies that contributions to them are tax deductible

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C: That's right, Tim. Churches, including synagogues, temples, and mosques, are one of the few exceptions. But, even though they are not required to file an application, many do in order to receive a determination letter that recognizes their tax-exempt status and specifies that contributions to them are tax deductible.



When should we file Form 1023?

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T: When should we file Form 1023?

C: That's a good question Tim, because there are time limits.

Application Process

- Generally, you must file Form 1023 within 27 months from the end of the month in which your organization was organized
- The deadline can be extended
- See the instructions for Form 1023 for more information

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C: Generally, an organization must file Form 1023 within 27 months from the end of the month in which it was organized in order for its exemption to be effective from its date of formation. The deadline can be extended if the organization meets certain requirements. The instructions for Form 1023 have more information on extending the deadline.



What happens after I file Form 1023?
How will I know if my organization has been
granted tax-exempt status?

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T: Coach. What happens after I file Form 1023? How will I know if my organization has been granted tax-exempt status?

Application Process

- Three categories of applications:
 1. Processed immediately, no additional information needed
 2. Minor additional information needed
 3. Additional development required
- If 1 or 2 apply, normally you'll get a determination letter or request for additional information within 60 days
- If 3 applies, you'll be contacted after your application is assigned to an EO specialist
- Keep your determination letter in your organization's permanent records

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C: Because the IRS receives so many applications for tax exemption and the applications vary in complexity, we divide applications into three categories.

The first category includes applications that have sufficient information to be processed immediately.

The second category includes those that can be resolved with minor additional information.

The third category includes those that require additional development.

If your application falls in the first or second category, you will receive either your determination letter or a request for additional information, via phone, fax, or letter, within approximately 60 days from the date of your application.

If your application falls within the third category, you will be contacted once your application has been assigned to an EO specialist.

If all the information received establishes that your organization meets the requirements for exemption, the IRS will issue a determination letter recognizing your organization's exempt status and providing its public charity classification. This is an important document that should be kept in your organization's permanent records.

Application Process



How long will it take to get my application approved if it's assigned to an EO specialist for additional development?

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T: Coach. How long will it take to get my application approved if it's assigned to an EO specialist for additional development?

To find out what cases are being assigned,
go to www.irs.gov/eo and click on
“Where Is My Exemption Application?”

Navigation Menu:

- Contact My Local Office
- e-file
- Forms and Publications
- Frequently Asked Questions
- News
- Taxpayer Advocacy
- Where To File

The Process: Upon receipt, exemption applications accompanied by the required user fee are initially separated into three groups: (1) those that can be processed immediately based on information submitted, (2) those that need minor additional information to be resolved, and (3) those that require additional development.

If your application falls in the first or second group, you will receive either your determination letter or a request for additional information, via phone, fax, or letter, within approximately 60 days of the date the application was submitted. If your application falls within the third group, you will be contacted once your application has been assigned to an EO specialist.

Click [here](#) for a chart illustrating the IRS process for exempt organizations determination letter requests.

Current Status of Applications Requiring Additional Development: Cases received as of January 2008* are currently being assigned. Some types of applications must be assigned to specialized agents due to the issues involved, however, and may take longer. These applications are also assigned in order from the date they are received.

What You Can Do:

If you submitted your application or determination letter request:

- in or after the month indicated above, continue to check this web page for updates and wait for us to contact you. **There is no need to call.**
- before the month indicated above and you have not been contacted by the IRS about your application, you may want to contact [TE/GE Customer Account Services](#).

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C: I can't give you the exact amount of time it will take. It depends on a lot of factors such as how long it takes before it's assigned to an EO specialist and the types of issues involved. However, if you don't hear from us within approximately 60 days, check our Web site to see which cases (based on the date received) are currently being assigned to an EO specialist.

Go to IRS.gov/eo and click on “Where Is My Exemption Application?” This Web page includes a chart that illustrates the application process and instructions on what to do if you have not been contacted by the IRS about your application.



Can my organization operate as a tax-exempt organization before it's approved?

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T: Can my organization operate as a tax-exempt organization before it's approved?



You can operate as a tax-exempt organization while you are awaiting approval, but donors will have no assurance that contributions to your organization are tax-deductible until your application is approved.

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C: Yes, you can operate as a tax-exempt organization while you are awaiting approval, but donors will have no assurance that contributions to your organization are tax-deductible for federal income tax purposes until your application is approved.

Responsibilities of Tax-Exempt Status

Responsibilities include:

- Recordkeeping
- Annual filing requirements
- Disclosure requirements

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M: OK, Coach. Why don't you explain some of the responsibilities that accompany 501(c)(3) tax-exempt status?

C: Along with the benefits of tax-exempt status come responsibilities. These responsibilities include recordkeeping, certain annual filing requirements, and disclosure requirements.

To help you understand these requirements, we've developed a helpful, user-friendly web-based training program called Stay Exempt, which you can find at StayExempt.org. I recommend you take a look at it after we're done. I think you'll find the information invaluable. For now, I'll be giving you a brief overview of each of these responsibilities.

For information on why you need to keep records, what records to keep, and how long to keep them, see Publications 4221-PC.



C: Let's start with recordkeeping. Basically, you are required to keep books and records detailing all activities, both financial and nonfinancial. Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, has information on why you need to keep records, what records you should keep, and how long to keep your records.

Annual Filing Requirement

- Annual information returns include:
 - Form 990
 - Form 990-EZ
- Annual electronic notice:
 - Form 990-N, also known as the e-Postcard, must be filed by most small organization that are not required to file Form 990
- See the Charities and Non-Profits page of [IRS.gov](https://www.irs.gov) for information on filing any of these forms

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C: Organizations recognized as tax exempt under section 501(c)(3) may be required to file an annual information return: Form 990 or Form 990-EZ. Certain categories of organizations are excepted from filing Form 990 or Form 990-EZ including churches and very small organizations. However, most small organizations that are not required to file Form 990 must file an annual electronic notice, Form 990-N, also known as the e-Postcard.

For more information about filing any of these forms, check out the Charities and Non-Profits page on [IRS.gov](https://www.irs.gov).

Disclosure Requirement

- 501(c)(3) organizations must make available to the public:
 - Application for tax exemption (Form 1023)
 - The annual information returns (Form 990 or 990-EZ) filed during the three most recent tax years
 - Form 990-T if applicable
- Documents must be made available upon request and without charge (except for a reasonable charge for copying)
- For details on disclosure requirements, see Publication 557, *Tax-Exempt Status for Your Organization*

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C: Also, section 501(c)(3) organizations must make their exemption application and their annual information returns filed within the three most recent tax years available to the public, upon request and without charge (except for a reasonable charge for copying). If your organization has \$1,000 or more of gross income from an unrelated business, it must file Form 990-T, *Exempt Organization Business Income Tax Return*, and make it available for public inspection as well.

These documents must be made available at the organization's principal office during regular business hours. Requests may be made in person or in writing. Publication 557, *Tax-Exempt Status for Your Organization*, has more details on the disclosure requirements.

More Information

- At www.irs.gov/eo
 - Life Cycle of a Public Charity
 - Subscribe to EO Update a free email newsletter
- Publications:
 - 4220, *Applying for 501(c)(3) Tax-Exempt Status*
 - 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*
 - 557, *Tax-Exempt Status for Your Organization*
- Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, and its instructions
- Stay Exempt Web-based training course at StayExempt.irs.gov
- To download forms and publications, go to IRS.gov
- To order forms and publications, call 1-800-829-3676

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M: Coach, because we only had time for an overview of the application process, why don't you tell us where an organization can get detailed information?

C: Sure. Throughout my discussion, I've referred you to a variety of excellent resources, all which are available on IRS.gov/eo. I recommend that any new organization review the following.

First, start with the *Life Cycle of a Public Charity*. It has information about applying for tax-exempt status as well as lots of other information that will be extremely helpful to an organization during its life.

Publication 4220 discusses applying for 501(c)(3) tax-exempt status.

Publication 4221-PC addresses activities that could jeopardize a public charity's tax-exempt status, and identifies recordkeeping, reporting and disclosure requirements.

If you want more in-depth information about the application process, filing and disclosure requirements, as well as other information important to section 501(c)(3) organizations see Publication 557.

And, of course, an organization will need Form 1023 and its instructions. Forms, instructions, and publications can be downloaded from IRS.gov, or you can order them by calling 1-800-829-3676.

The Stay Exempt web-based training program, right here at StayExempt.irs.gov is another great resource.

Before I forget, IRS Exempt Organizations has a free email newsletter. It's a great way for organizations or tax practitioners who represent them to keep up with the latest information that impacts tax-exempt organizations. You can subscribe to EO Update, on IRS.gov/eo just by clicking on EO Newsletter – you'll be glad you did.



Thank you for listening to
Applying for Tax Exemption – An Overview

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M: Thanks, Coach, for giving everyone the basic information they'll need to apply for tax-exempt status. We hope everyone enjoyed the program and if you need more information be sure to check out our website, review the recommended publications, check out the Stay Exempt training course, and sign up for EO Update.